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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In the application of: Yogeshwar et al.

Application No. 10/826,974

Filed: April 15, 2004

Confirmation No. 1029

For: HIGH-FIDELITY TRANSCODING

Examiner: David N. Werner

Art Unit: 2621

Attorney Reference No. 3382-67648-01

CERTIFICATE OF MAILING

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Date Mailed March 13, 2008

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AMENDMENT

This responds to the Office action dated September 13, 2007 ("Office action"). Please amend the referenced application as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2.

Remarks begin on page 11.